

## **INTERIM IRM PROCEDURAL UPDATE**

**DATE: 11/07/2011**

**NUMBER: WI-21-1111-1776**

**SUBJECT: Form 5329, Additional Taxes on Qualified Plans(Including IRAs) & Other Tax-Favored Accts & Form 8941**

**AFFECTED IRM(s)/SUBSECTION(s): 21.7.4.4.1.15**

**CHANGE(s):**

**IRM 21.7.4.4.1.15** - Rewrote the subsection on Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax Favored Accounts, Involving Form 1041.